



RETAIL EXCISE TAX RETURN ON LIQUOR BY THE DRINK

Business Name _____

Account Number _____

Business Address _____

Month of _____

There is hereby imposed and levied upon every sale of an alcoholic beverage containing distilled spirits purchased by the drink in the City of Sandy Springs a tax in the amount of 3 percent of the purchase price of said beverage. Every person and/or business licensed for on-premise consumption of distilled spirits in the City of Sandy Springs shall collect and remit a tax of three percent (3%) of the purchase price of said beverages. This tax is due and payable to the City of Sandy Springs monthly on or before the 20th day of the month following the month the tax was collected. When paid on or before the 20th of the month, the licensee may deduct and retain three percent (3%) of the first \$3,000 of tax and one-half percent (1/2%) of the amount of tax in excess of \$3,000 as a vendor's credit. **Failure to pay by the due date will result in the loss of the vendor's credit and will subject the licensee the penalty and interest on the tax due. The penalty is five percent (5%) for each month or fraction thereof not to exceed twenty five percent (25%). The interest rate is 1% per month or fraction thereof on the delinquent tax.**

Gross Sales for the Month:

Food:\$ _____ Beer:\$ _____ Wine:\$ _____ Liquor: \$ _____

This return is subject to audit:

- 1. Gross Sales of liquor-by-the-drink \$ _____
 - 2. Tax (3% of line 1) \$ _____
 - 3. Vendor's Credit (deduct 3% of first \$3,000 of amount on line 2, and 1/2% of amount in excess of \$3,000 on line 2, (if paid on or before the 20th) - \$ _____
 - 4. Penalty (add 5% of line 2 for each month or fraction thereof, not to exceed 25%, if delinquent) +\$ _____
 - 5. Interest (add 1% for each month or fraction thereof line 2 if delinquent) + \$ _____
- TOTAL AMOUNT DUE = \$ _____**

I DECLARE UNDER PENALTIES PRESCRIBED THAT THE INFORMATION PROVIDED IN THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

Contact Name: _____ Date: _____

Signed: _____ Title: _____

Contact Phone: _____ Fax: _____

Please return this form with remittance to:

**City of Sandy Springs
ATTN: Revenue Dept. - Excise Tax
7840 Roswell Road**